

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For Year Ended
December 31, 2010

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Operating Revenues				
Charges for Services	\$ 85,031	\$ -	\$ 261,279	\$ 2,539,803
Equipment Rental	3,513,160			
Insurance Premiums and Recoveries	-	393,657	-	-
Other Operating Revenue	2,007	-	-	49,616
Total Operating Revenues	3,600,198	393,657	261,279	2,589,419
Operating Expenses				
General Operations	2,447,163	147,946	291,180	2,994,846
Maintenance	-	-	-	-
Administration: General	-	-	-	-
Depreciation, Amortization, & Depletion	1,326,970	-	2,866	3,000
Risk Transfer payments		409,530		
Insurance Claims and Expenses		1,249,916		-
Other Operating Expense				164,234
Total Operating Expenses	3,774,133	1,807,392	294,046	3,162,080
Operating Income (Loss)	(173,935)	(1,413,735)	(32,767)	(572,661)
Non-Operating Revenues (Expenses)				
Interest and Investment Revenue		237,612	-	-
Gain (Loss) on Disposal of Capital Assets	162,069	-	-	-
Fixed Asset Loss Insurance Recovery	88	-	-	-
Total Non-Operating Revenues (Expenses)	162,157	237,612	-	-
Income (Loss) Before Contributions and Transfers	(11,778)	(1,176,123)	(32,767)	(572,661)
Capital Contributions (Dispositions)	87,012	-	64,498	-
Grants/Contributions	2,074	-	-	107,866
Transfer-In (Out)	-	100,000	-	411,125
Change in Net Assets	77,308	(1,076,123)	31,731	(53,670)
Net Assets as of January 1	12,962,973	7,927,772	848,732	111,792
Net Assets as of December 31	\$ 13,040,281	\$ 6,851,649	\$ 880,463	\$ 58,122

See Accompanying Notes to Financial Statements

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For Year Ended
December 31, 2010

	County Insurance	Information Services	Total
Operating Revenues			
Charges for Services	\$ -	\$ 1,698,731	\$ 4,584,844
Equipment Rental		97,910	3,611,070
Insurance Premiums and Recoveries	280,222	-	673,879
Other Operating Revenue	-	54	51,677
Total Operating Revenues	280,222	1,796,695	8,921,470
Operating Expenses			
General Operations	229,731	1,524,756	7,635,622
Maintenance	-	41,281	41,281
Administration: General	15,000	-	15,000
Depreciation, Amortization, & Depletion	-	80,260	1,413,096
Risk Transfer payments	30,257	-	439,787
Insurance Claims and Expenses	220,469		1,470,385
Other Operating Expense		111,173	275,407
Total Operating Expenses	495,457	1,757,470	11,290,578
Operating Income (Loss)	(215,235)	39,225	(2,369,108)
Non-Operating Revenues (Expenses)			
Interest and Investment Revenue	24,816	-	262,428
Gain (Loss) on Disposal of Capital Assets	-	-	162,069
Fixed Asset Loss Insurance Recovery	-	-	88
Total Non-Operating Revenues (Expenses)	24,816	-	424,585
Income (Loss) Before Contributions and Transfers	(190,419)	39,225	(1,944,523)
Capital Contributions (Dispositions)	-	199,122	350,632
Grants/Contributions		-	109,940
Transfer-In (Out)	-	-	511,125
Change in Net Assets	(190,419)	238,347	(972,826)
Net Assets as of January 1	1,384,642	987,960	24,223,871
Net Assets as of December 31	\$ 1,194,223	\$ 1,226,307	\$ 23,251,045

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